IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9607 OF 2004

Shree Warana Sahakari Dudh & Anr. .. Petitioners.
V/s.
Union of India & Others .. Respondents.

Mr.E.P. Bharucha, senior counsel with Mr.M.P. Baxi, with Mr.T.S. Tijoriwala i/b. M/s. Tijoriwala & Co., Advocates, Solicitors for the petitioners.

Mr.P.S. Jetly with Mr.R.C. Master i/b. T.C. Kaushik for respondent Nos.1 to 3.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2004.

P.C. :

Heard Mr.Bharucha, the learned senior counsel for the assessee and Mr.P.S. Jetly, the learned counsel for the revenue.

2. In para 2 of the reply affidavit dated December 16, 2004, the following statement has been made on behalf of the respondents.

> ". I say that the department will try and finalize the assessments of the petitioner for the period of 1992-93 to 1997-98 within 120 days. I say that in order to do so the Petitioners must expeditiously submit all provisional invoices and CA Certificates & Cost Certificates year-wise, i.e. 1992-93 to 1997-98 and the audited Balance Sheets for the above period."

3. Mr.Bharucha, the learned senior counsel submits that all provisional invoices and CA Certificates and cost certificates year-wise have

been furnished to the Assessing Officer. It is not necessary to be involved in this issue as the assessment of the petitioner for the period from 1992-93 to 1997-98 deserves to be finalised expeditiously now.

4. We, accordingly, dispose of the writ petition by following order :

i) The petitioners are directed to submit all provisional invoices, CA certificates and cost certificates year-wise i.e. 1992-93 to 1997-98 and also the audited balance sheets for the above period to the Assessing Officer namely the Deputy Commissioner of Central Excise, Kolhapur, IInd Division, Kolhapur by December 31, 2004.

ii) The Assessing Officer (respondent No.2) is directed to finalise the assessment of the petitioner for the period from 1992-93 to 1997-98 as expeditiously as possible and in no case later than 120 days from today.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)